

# NATIONAL INTELLIGENCER.

Amongst the business most urgently demanding the attention of Congress at its present session is the revision of the Tariff, by substituting, in all practicable cases, specific for ad valorem duties on products and manufactures imported from Foreign Countries. In the discussions upon extraneous questions, and others of less consequence, and certainly of less immediate urgency, this measure, so important as a means of relieving the pressure upon certain of our home manufactures, and the only means of preventing extensive frauds on the revenues through the underpayment of imported goods, has been almost entirely lost sight of.

Our attention has been especially directed to the subject by the reception, yesterday, from a respectable and reliable source, of the subjoined article, which we should adopt but for the particular knowledge it displays of commercial details, with which, it must be generally understood, we are not as familiar as the writer evidently is.

If our endorsing his conclusions and seconding his recommendations would assist the writer in his laudable object, we should not hesitate to express our entire concurrence in his views.

Among the tabular statements accompanying the last Annual Report of the Secretary of the Treasury there were several intended to show the nominal distribution of the prices of various foreign articles since the universal ad valorem tariff of 1846 went into operation; but thus far they have failed to attract attention in the columns of Congress, partly from the time occupied by the all-engrossing topic of the Presidential election, but more especially from the entire unwillingness of members even to entertain the idea that any part of that so-much-cherished measure of the late Administration is susceptible of correction or improvement in any of its features. With Mr. Walker, the late Secretary of the Treasury, the idea of a general ad valorem tariff, upon the principles of equitable classification of Import Duties, had so absorbed his faculties and attention that no commercial advice or experience was permitted to be brought to his aid in the arrangements of its details. Men of enlarged experience and practical judgment predicted at the time the impracticability of carrying into entire operative effect a tariff of such a character, and others deplored the encouragement it would hold out to the still greater extension of that reckless swindling at the consular offices and the custom-houses by many importers, who too commonly set upon, and even occasionally defend, the doctrine that there is a wide difference between a custom-house oath and all others, whether taken in court or elsewhere. This is not to be construed as a general charge—by no means; but, lest it be construed as such, and seized upon as an argument against the position here assumed, the intention is at once disclaimed; but, for the justice of its partial application, it is only necessary to appeal to the experience of business men in any commercial city.

It is perhaps improbable that any modification of the tariff of 1846 will be effected this season; nor is it the intention of the writer to urge, against the apparently fixed determination of Congress, the usual topics in favor of that great national modification, which would, if accomplished, restore the former usefulness and importance of many of our manufacturing institutions, without operating in the least degree injuriously against the other interests of the country. The present object is to point out the defects of the existing ad valorem tariff, in the universality of its features, leading as it does to frauds of the most extensive character, not so much upon the Government as upon the fair trader, who too often finds himself struggling against a competition that he is vainly seeking to counteract or investigate. If a Government possesses a power to tax its citizens in any shape, it is its duty to see that such taxes are equally levied upon all classes of those citizens; and especially is this enjoined upon our own Government by the Constitution and the public sentiment. It is a grave charge to say that the irregularities referred to—or, to speak more plainly, frauds—are perpetrated at the custom-houses of the United States; nevertheless the charge is susceptible of proof, without the necessity of designating particular time, place, or men, and without in the slightest degree implicating the revenue officers of the United States, who are universally known and respected for the faithful and conscientious discharge of their duties. These frauds originate mostly in foreign countries, and are of a nature to set at defiance the vigilance and skill of the whole corps of collectors, appraisers, &c. in the United States. The remedy lies in such a modification of the existing law as will restore the specific duties to every article, the nature and appearance of which renders it almost impossible for consuls or for the officers of the customs to affix to it the fair market value for the assessment of the ad valorem duty. But to the proofs.

From the tables referred to we select for this communication the following, relative to cigars:

Imported.	Tariff.	Thous. and cents.	Value.	Average per cent.
Five months ending June 30, 1852.	Specific.	34,310	\$483,433	4.03
Year ending June 30, 51.	Specific.	34,407	474,433	4.03
Year ending June 30, 50.	Specific.	33,309	1,109,664	15.92
Year ending June 30, 49.	Specific.	29,218	1,282,651	19.39
Five months ending Nov. 30, 50.	Ad Valorem.	40,746	685,399	15.81
Seven months ending June 30, 47.	Ad Valorem.	15,368	302,121	13.84
Year ending June 30, 46.	Ad Valorem.	15,500	1,290,458	19.39
Year ending June 30, 45.	Ad Valorem.	106,882	1,429,710	13.46
Year ending June 30, 44.	Ad Valorem.	106,882	1,429,710	13.46
Year ending June 30, 43.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 42.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 41.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 40.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 39.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 38.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 37.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 36.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 35.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 34.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 33.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 32.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 31.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 30.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 29.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 28.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 27.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 26.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 25.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 24.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 23.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 22.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 21.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 20.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 19.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 18.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 17.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 16.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 15.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 14.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 13.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 12.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 11.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 10.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 9.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 8.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 7.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 6.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 5.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 4.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 3.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 2.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 1.	Ad Valorem.	215,779	2,520,000	11.81
Year ending June 30, 0.	Ad Valorem.	215,779	2,520,000	11.81

To this it was objected by an able Walker man, one of those who had predetermined that there could be no law, speak, or blenheim in the tariff of 1846, that the high scale of duties on cigars had led to an increased importation of those of an inferior class, usually imported from Mexico, Bremen, &c., and thus reducing the average cost price of the whole. The writer in consequence entered upon an investigation of the matter, and from the Register's annual reports on the commerce and navigation of the United States compiled the following table:

Imported.	Tariff.	Thous.	Value.	Average.
Five months end'g June 30, '43	Specific	34,510	\$463,431	151.43
Year ending June 30, '44	do	64,807	1,730,643	150.00
do	do	73,308	1,946,934	150.00
do	do	73,308	1,946,934	150.00
Five months end'g Nov. 30, '45	do	40,745	645,289	152.88
Seven mo's end'g June 30, '47	Ad valorem	45,268	662,312	152.88
Year ending June 30, '48	do	125,065	1,900,407	151.88
do	do	104,168	1,582,768	151.88
do	do	124,303	1,490,007	151.88
do	do	216,729	2,210,991	151.88
Result.—Average invoice cost at specific duty				\$15.45
Average invoice cost at ad valorem duty				11.88
Reduction in average cost				3.57